
SCOTTISH STATUTORY INSTRUMENTS

2012 No. 28

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2012**

Interpretation

2. In these Regulations—

“the 1962 Act” means the Local Government (Financial Provisions etc.) (Scotland) Act 1962(1);

“the 1966 Act” means the Local Government (Scotland) Act 1966(2);

“the 1975 Act” means the Local Government (Scotland) Act 1975(3);

“the 1997 Act” means the Local Government and Rating Act 1997(4);

“cumulative rateable value” means the total rateable value of all lands and heritages which an individual ratepayer is either—

(a) entitled to occupy, whether they are occupied or not; or

(b) actually in occupation of, whether entitled to or not,

or both;

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854(5);

“part residential subjects” has the meaning prescribed by section 99(1) of the Local Government Finance Act 1992(6);

“rateable value”, in relation to lands and heritages and a particular date, means—

(a) in the case of part residential subjects, the rateable value entered in the roll for that date and apportioned to the non residential use of those subjects; and

(b) in any other case, the rateable value entered in the roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect;

“rates” means non-domestic rates levied under section 7B of the 1975 Act(7);

“the relevant year” means the period of 12 months beginning with 1st April 2012; and

“the roll” means a valuation roll made up under section 1 of the 1975 Act(8).

(1) 1962 c.9.

(2) 1966 c.51.

(3) 1975 c.30.

(4) 1997 c.29.

(5) 1854 c.91; section 42 was amended by the Local Government etc. (Scotland) Act 1994 (c.39), section 152.

(6) 1992 c.14.

(7) Section 7B was inserted by the Local Government Finance Act 1992 (c.14), section 110(2) and was amended by the Local Government etc. (Scotland) Act 1994 (c.39), Schedule 13, paragraph 100(4).

(8) Section 1 was repealed in part by the Local Government and Rating Act 1997 (c.29), Schedule 4.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
